

**THE SUMMER FEEDING PROGRAM
OF
GREATER HORIZONS DEVELOPMENTAL SERVICES
Cotton Valley, Louisiana**

**FINANCIAL STATEMENTS
AND INDEPENDENT AUDITOR'S REPORT
WITH SUPPLEMENTAL INFORMATION
As of And for The Year Ended
December 31, 2013**

BY

**ROSIE D. HARPER
CERTIFIED PUBLIC ACCOUNTANT, LLP**

**Post Office Box 1167 • 604 NORTH THIRD STREET • MONROE, LOUISIANA 71210
OFFICE (318) 387-8008 • FAX (318) 387-0806**

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OF
GREATER HORIZONS DEVELOPMENTAL SERVICES
Cotton Valley, Louisiana**

**Financial Statements
and Independent Auditor's Report
with Supplemental Information
As of and for the Year Ended
December 31, 2013**

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ROSIE D. HARPER

Certified Public Accountant, LLP

Post Office Box 1167 • 604 North 3rd Street • Monroe, Louisiana 71210

Phone: (318) 387-8008 • Fax: (318) 387-0806

Independent Auditor's Report

To the Board of Directors of
Greater Horizons Developmental Services
Cotton Valley, Louisiana

I have audited the accompanying financial statements of The Summer Feeding Program of Greater Horizons Developmental Services (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

**Greater Horizon Developmental Services
Independent Auditor's Report (Continued)**

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greater Horizons Developmental Service as of December 31, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is not a required part of the financial statements but is presented for purposes of additional analysis. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated June 25, 2014 on my consideration of Greater Horizons Developmental Service's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greater Horizon Developmental Service's internal control over financial reporting and compliance.



Rosie D. Harper
Certified Public Accountant

Monroe, Louisiana
June 25, 2014

FINANCIAL STATEMENTS

The Summer Feeding Program
of
Greater Horizons Developmental Services

Statement A

Statement of Financial Position
December 31, 2013

Assets

Cash	\$ 179
Due From Sponsor	<u>2,064</u>
Total Assets	<u><u>2,243</u></u>

Liabilities and Net Assets

Liabilities:

Deferred Revenue	<u>2,243</u>
Total Liabilities	<u>2,243</u>

Net Assets:

Temporarily Restricted	<u>-</u>
Total Net Assets	<u>-</u>
Total Liabilities and Net Assets	<u><u>\$ 2,243</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

The Summer Feeding Program
of
Greater Horizons Developmental Services

Statement B

Statement of Activities
For the Year Ended
December 31, 2013

UNRESTRICTED NET ASSETS

Net Assets Released from Restrictions

Restrictions Satisfied by Payments	\$ 496,462
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	<u>496,462</u>

Expenses

General and Administrative Expenses	47,020
Program Expense	<u>449,442</u>
Total Expenses	<u>496,462</u>
Change in Unrestricted Net Assets and Reclassifications	<u>-</u>

TEMPORARILY RESTRICTED NET ASSETS

Temporarily Restricted Reimbursements	
Louisiana Department of Education	496,402
Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	<u>(496,462)</u>
Change in Temporarily Restricted Net Assets	<u>(60)</u>
Change in Net Assets	(60)
Net Assets as of Beginning of Year	<u>60</u>
Net Assets as of End of Year	<u><u>\$ -</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

The Summer Feeding Program
of
Greater Horizons Developmental Services

Statement C

Statement of Cash Flows
For the Year Ended
December 31, 2013

Operating Activities	<u>All Funds</u>
Change in Net Assets	\$ (60)
Adjustments to Reconcile Change in Net Assets to Net	
Cash Provided by Operating Activities:	
Increase in Due From Sponsor	(2,064)
Increase in Deferred Revenue	2,243
Total Adjustments	<u>179</u>
Net Cash Provided by Operating Activities	<u>119</u>
Net Cash Decrease for Period	119
Cash at Beginning of Period	<u>60</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 179</u></u>
Temporarily Restricted	

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

The Summer Feeding Program
of
Greater Horizons Developmental Services

Statement D

Statement of Functional Expenses
For the Year Ended
December 31, 2013

	General and Administrative	Program Services	Total Expenses
Personnel Costs			
Administrative Labor Cost	\$ 35,780	\$ -	\$ 35,780
Food Service Labor Cost	-	194,995	194,995
Total Personnel Costs	<u>35,780</u>	<u>194,995</u>	<u>230,775</u>
Other Expenses			
Advertising	-	2,695	2,695
Equipment/Vehicle Rental	-	26,661	26,661
Food Purchases	-	176,127	176,127
Insurance	-	3,457	3,457
Office Expense	3,577	-	3,577
Other Program Expenses	-	8,013	8,013
Professional Services	5,428	-	5,428
Repairs and Maintenance	-	20,213	20,213
Site Rentals	-	6,500	6,500
Telephone	2,152	-	2,152
Training	83	-	83
Transportation	-	6,514	6,514
Utilities	-	4,267	4,267
Total Other Expenses	<u>11,240</u>	<u>254,447</u>	<u>265,687</u>
Total Functional Expenses	<u><u>\$ 47,020</u></u>	<u><u>\$ 449,442</u></u>	<u><u>\$ 496,462</u></u>

See Accompanying Independent Auditor's Report and Notes to Financial Statements.

**The Summer Feeding Program
of
Greater Horizons Developmental Services
Cotton Valley, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended December 31, 2013**

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Greater Horizons Developmental Services (a private non-profit organization) is domiciled in Cotton Valley, Louisiana. The Organization is recognized as a tax-exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The organization provides free, nutritious meals and snacks to help children in low-income areas get the nutrition they need to learn, play, and grow throughout the summer months when they are out of school. The Board of Directors of the Organization consists of three (3) members.

Basis of Presentation

For the period ending December 31, 2013, the Organization distinguishes between contributions that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. The following is a description of the three net assets categories:

Unrestricted Net Assets-Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets-Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or by passage of time.

Permanently Restricted Net Assets-Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

Public Support and Revenue

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consists mainly of a federal grant. Grants and other contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restrictions or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor.

The Summer Feeding Program of Greater Horizons Developmental Services
Notes to Financial Statements (Continued)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. At December 31, 2013, The Summer Feeding Program of Greater Horizons Developmental Services had no cash equivalents, and cash totaling \$179.

Temporarily Restricted	\$	179
Total Cash	\$	179

Income Taxes

The Organization qualified as a publicly supported organization exempt from federal income tax under Section 501 (C) (3) of the Internal Revenue Code. Contributions to the Organization are tax deductible within the limitations prescribed by the Code.

NOTE B. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE C. UNCERTAIN TAX POSITIONS

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization, and has concluded that as of June 25, 2014 uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The organization is subject to routine audits by Internal Revenue Service for the years ended December 31, 2011, 2012, and 2013; however, there are currently no audits for any tax period in progress.

The Summer Feeding Program of Greater Horizons Developmental Services
Notes to Financial Statements (Continued)

NOTE D. DUE TO SUMMER FEEDING PROGRAM

Fines or penalties resulting from violations of, or failure to comply with federal, state, or local laws and regulations are unallowable cost. The Organization paid a penalty for the late filing of the 2012 Form 990 in the amount of \$2,064 which is required to be repaid to the Summer Feeding Program. The repayment of the unallowable cost must be paid with funds from an unrestricted revenue source.

NOTE E. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 25, 2014 and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE F. RELATED PARTY TRANSACTIONS

The Board of Directors consists of three (3) members. Myrna Thomas-Quarles, who is the Executive Director of the agency, is the spouse of the former Board President Terrance Quarles and parent of former Vice President Morreco Thomas. Both Terrance Quarles and Morreco Thomas resigned from the board on or about July 9, 2013.

NOTE G. DEFERRED REVENUE

Restricted revenue under the deferral method is recognized as revenue in the period to which the related expense is incurred. Revenue for which expenses are not yet incurred is deferred to a later date. At December 31, 2013, the Organization had deferred revenue totaling \$2,243.



ROSIE D. HARPER

Certified Public Accountant, LLP

Post Office Box 1167 • 604 North 3rd Street • Monroe, Louisiana 71210

Phone: (318) 387-8008 • Fax: (318) 387-0806

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To: The Board of Directors of
Greater Horizons Developmental Services
Cotton Valley, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Summer Feeding Program of Greater Horizons Developmental Services (a nonprofit organization), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated June 25, 2014.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Greater Horizons Developmental Service's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greater Horizons Developmental Services' internal control. Accordingly, I do not express an opinion on the effectiveness of Greater Horizons Developmental Services' internal control.

My consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control that I consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses and have referenced them as 2013-1 – 2013-3.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiency described in the accompanying schedule of findings and questioned cost to be a significant deficiency and have referenced it as 2013-4.

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards* (Continued)

Compliance and Other Matters


As part of obtaining reasonable assurance about whether The Summer Feeding Program of Greater Horizons Developmental Services' financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2013-1, 2013-2, 2013-3, and 2013-4.

Greater Horizon's Response to Findings

Greater Horizon Developmental Services' response to the findings identified in my audit is described in the accompanying schedule of findings and questioned costs. Greater Horizon Developmental Services' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.



Rosie D. Harper
Certified Public Accountant

Monroe, Louisiana
June 25, 2014

SUPPLEMENTAL INFORMATION

The Summer Feeding Program
of
Greater Horizons Developmental Services

Schedule 1

Schedule of Expenditure of Federal Awards
For the Year Ended December 31, 2013

Federal Grantor / Pass-through Grantor / Program or Cluster Title	Federal CFDA Number	Federal Expenditures
UNITED STATES DEPARTMENT OF AGRICULTURE Passed through State of Louisiana Department of Education Summer Food Service Program	10.559	<u>\$ 496,462</u>
TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE		<u>496,462</u>
Total Expenditures of Federal Awards		<u><u>\$ 496,462</u></u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**The Summer Feeding Program of
Greater Horizons Developmental Services**

**Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2013**

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (Schedule 1) includes the federal grant activity of the Summer Feeding Program of Greater Horizons Developmental Services under programs of the federal government for the year ended December 31, 2013. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Summer Feeding Program of Greater Horizons Developmental Services, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Summer Feeding Program of Greater Horizons Developmental Services.

**THE SUMMER FEEDING PROGRAM
OF
GREATER HORIZONS DEVELOPMENTAL SERVICES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013**

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the Summer Feeding Program of Greater Horizons Developmental Services.
2. Significant deficiencies and material weaknesses over internal controls were disclosed during the audit of the financial statements.
3. Instances of noncompliance material to the financial statements of the Summer Feeding Program of Greater Horizons Developmental Services were disclosed during the audit.

FINDINGS-FINANCIAL STATEMENTS AUDIT

2013-1 Inadequate Segregation of Duties

Criteria	Adequate segregation of duties is essential to a proper internal control structure. Duties should be segregated to provide reasonable assurance that transactions are handled appropriately.
Condition:	The segregation of duties is inadequate to provide effective internal control.
Cause:	The Executive Director is essentially the only person handling the daily administrative, cash disbursement, and operational duties.
Effect:	Inadequate segregation of duties creates risks that errors or irregularities will not be prevented or detected on a timely basis in the normal course of business.
Recommendation:	In those instances where duties cannot be fully segregated, mitigating or compensating controls must be established, such as documented detailed reviews by an appropriate supervisor, employee, or professional external contracted services.

Management Responses:

We agree with the auditor's recommendation. Where duties cannot be fully segregated, policies and procedures will be implemented to mitigate or provide compensating controls such as documented detailed reviews by an appropriate supervisor, employee, or professional external contracted services.

GREATER HORIZONS DEVELOPMENTAL SERVICES
Schedule of Findings and Questioned Cost (Continued)

2013-2 Inadequate Supporting Documentation for Expenses

Criteria	Proper supporting documentation should be on file to support disbursement of program funds.
Condition:	Proper supporting documentation, i.e. original receipts, or invoices were not available to support expense amounts paid by program funds.
Cause:	Payments were issued for expenditures without supporting documentation.
Effect:	The organization is exposed to the risk that payments will be made for expenditures which do not comply with or agree with its purpose.
Recommendation:	Proper documentation, i.e. receipts or invoices should be presented or requested before any cash disbursements are made. This will ensure the organization funds are being used in compliance with and for its purpose.

Management Responses:

We agree with the auditor's recommendations. No bill payments, reimbursements, or purchases will be made without the proper documentation presented at the time of the purchase or submission for reimbursement.

2013-3 Incorrectly Classing Employees as Contract Labor

Criteria	The workers for the program do not meet the state and federal criteria of an independent contractor.
Condition:	The workers of the program are hired to perform task directed, managed and supervised entirely by the program's management. The workers do not have the discretion to make decisions or give recommendations as an independent contractor or professional. The management of the program exercises total control of the work schedule and job duties of the program workforce.
Cause:	Management incorrectly classified the workforce as contractors instead of employees.
Effect:	The program is not in compliance with the federal and state Fair Labor Standards Act. Misclassified employees are denied access to critical benefits and protections, such as family and medical leave, overtime, minimum wage and unemployment insurance to which they are entitled.
Recommendation:	Workers should be properly classified as employees when appropriate. The required withholdings should be withheld from their pay checks. All payroll liabilities and employer tax obligations should be remitted to the appropriate federal, state, and local taxing agency in a timely manner. The required workmen's compensation coverage should be maintained at all times on employees.

GREATER HORIZONS DEVELOPMENTAL SERVICES
Schedule of Findings and Questioned Cost (Continued)

Management Responses:

We agree with the auditor's recommendations. The workers have been classified as employees and proper withholdings are deducted from paychecks. We will comply with all federal, state, and local filing requirements as it relates to employment taxes. We will also, maintain the appropriate levels of workmen's compensation insurance.

2013-4 Untimely Filing of Form 990

Criteria	The program is required, under the Internal Revenue Service section 501(c) (3) code to file annually Form 990, Return of Organization Exempt from Income Tax. The form must be filed by the 15 th day of the fifth month after the end of the organization's annual accounting period. The due date may be extended for three months, without showing cause, by filing the appropriate federal form with the Internal Revenue Service.
Condition:	Form 990 Return of Organization Exempt from Income Tax was filed late resulting in a penalty in the amount of \$2,064.
Cause:	Failure of management to have proper controls in place to ensure timely filing.
Effect:	If Form 990 is not filed or filed timely, the Internal Revenue Service may assess penalties on the program of \$20 per day until filed, which may not exceed the lesser of \$10,000 or 5 percent of the program's gross receipts. The Code provides that failure to file Form 990 for 3 consecutive years result in revocation of tax-exempt status.
Recommendation:	All federal and state mandated reports should be filed timely to eliminate potential penalties or sanctions against the program that may jeopardize its exemption status or eligibility to receive federal and state grants.

Management Responses:

We agree with the auditor's recommendation. Policies and procedures will be implemented to ensure timely filing of all federal reporting requirements.

**THE SUMMER FEEDING PROGRAM
OF
GREATER HORIZONS DEVELOPMENTAL SERVICES**

Schedule of Board Members
For the Year Ended
December 31, 2013

Board Member	Title	Location
Loukisha Frazier	President	Cotton Valley, Louisiana
Belinda Manual	Secretary / Treasurer	Minden, Louisiana
Angela Standokes	<i>(Past)</i> Secretary	Cotton Valley, Louisiana
Jessie Williams	<i>(Past)</i> Treasurer	Cotton Valley, Louisiana
Terrence Quarles	<i>(Past)</i> President	Cotton Valley, Louisiana
Morroco Thomas	<i>(Past)</i> Vice President	Cotton Valley, Louisiana

**LOUISIANA ATTESTATION QUESTIONNAIRE
(Greater Horizons Inc.)**

June 25, 2014

Rosie D. Harper, CPA, LLP
Post Office Box 1167
Monroe, Louisiana 71210

In connection with your review of our financial statements as of December 31, 2013 and for the period then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of June 25, 2014.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes [☒] No [☐]

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes [☒] No [☐]

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes [☒] No [☐]

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes [☒] No [☐]

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

N/A

Yes [☐] No [☐]

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [☒] No [☐]

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

N/A

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

<u>Belinda Manuel</u>	Secretary	<u>6-25-14</u>	Date
<u>Belinda Manuel</u>	Treasurer		Date
<u>Linda Frazier</u>	President	<u>6/25/14</u>	Date